

**MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL
HELD AT FOLLATON HOUSE, TOTNES ON FRIDAY 27 FEBRUARY 2004**

MEMBERS

- | | |
|--------------------|---------------------|
| * Cllr B C Evans | * Cllr P W Hitchins |
| * Cllr S M Fairman | * Cllr R O Yonge |

* Denotes attendance

Also in attendance at the invitation of the Chairman:-
Cllrs B J Boughton and J T Pennington

04/03 **MINUTES**

The minutes of the Panel held on 22 January 2004 were approved as a correct record and signed by the Chairman.

05/03 **DECLARATIONS OF INTEREST**

Members were invited to declare any interests in the items of business to be considered during the course of the meeting but none was made.

06/03 **COUNCIL TAX RESOLUTIONS 2004/2005**

Consideration was given to a report which detailed the calculation of the Council's Tax Base for 2004/2005 which were set out very precisely in the Local Government Finance Act 1992 and supported by various Regulations. The Chief Finance and Administration Officer, in making the calculations, had taken into account the precepts notified by Devon County Council, Devon and Cornwall Police Authority, Devon Fire Authority and the South Hams Town and Parish Councils.

During discussion, particular reference was made to:-

- a) the Council's rising salary and wage bill. A Member expressed his concern that an increase in salaries and wages was having an impact on Council Tax levels and wished to see the Working Finance sub-committee re-instated;
- b) the levels of Town and Parish Council precepts. A Member believed the Town and Parish Councils, who had kept their precepts at or below the level of inflation, should be commended. The Panel suggested that the Government be contacted to ask if the Town and Parish Council precept requirements could be separated from the District Council precept requirements in order that residents could evaluate how much their Towns and Parish Councils precepts were, in proportion to the District Council precept. Further, the Panel agreed that a list of Town and Parish

Council Precepts should be distributed to all Town and Parish Clerks;

- c) the Devon and Cornwall Police Authority precept. A Member believed that the Devon and Cornwall Police Authority were insufficiently scrutinised and although the County, District and Town and Parish Councils had to work within a budget, the Police Authority appeared to show a lack of budgetary responsibility. It was noted that Members wished that the Chairman of the Devon and Cornwall Police Authority, or her representative, be approached to attend a future Scrutiny meeting to answer Members' questions;
- d) the need to explore methods to cut expenditure but not cut Council services. The Panel believed that the Council should ensure that core services were undertaken in a cost-effective manner. A Member believed that substantial savings could be made through closer working with other Councils. The Panel was advised that a report on partnership working with other councils was due to be considered by the Executive on 8 April 2004,
- e) the impact on the Council of re-banding properties. The Chief Finance and Administration Officer advised the Panel that re-banding properties would have an administrative impact on the Council and could also be to the detriment of the Council as property prices had significantly increased in the South Hams, which could influence the amount of Revenue Support Grant received by the district. A Member suggested that a paper be sent to all Members outlining the potential impact of re-banding properties;
- f) the need for Council Tax leaflets to be transparent and understandable. Members believed that Council Tax leaflets, which were produced by the District Council should be distributed to all Members for their opinion prior to being distributed to residents.

RESOLVED

1. That it be noted that at its meeting on 22 January 2004 the Council calculated the following amounts for the year 2004/2005 in accordance with regulations made under Section 33(5) of the LGF Act 1992:-

- (a) **36,662.55** being the amount calculated by the Council, in accordance with the Local Authorities (Calculation of Council Tax Base)(Amendment)(England) Regulations 2003 and regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its **Council**

Tax Base for 2004/2005.

- (b) Part of the Council's area
See **Appendix A** attached

Being the amounts calculated by the Council, in accordance with regulation 2 of The Local Authorities (Calculation of Council Tax Base) Amendment (England) (No 2) Regulations 2003, as the amounts of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items relate.

2. That the following amounts be now calculated by the Council for the year 2004/2005 in accordance with Sections 32 to 36 of the LGF Act 1992:-

- (a) **£36,469,814** being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2) (a) to (e) of the Act
- (b) **£26,947,109** being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3) (a) to (c) of the Act
- (c) **£9,522,705** being the amount by which the aggregate at 2 (a) above exceeds the aggregate at 2(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.
- (d) **£4,471,410** being the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of redistributed non-domestic rates, and revenue support grant, increased by the amount of the sum which the Council estimates will be transferred to its General Fund from its Collection Fund in accordance with Section 22 of Part III of Schedule 10 of the Act (council tax surplus).
- (e) **£137.78** being the amount at 2 (c) above less the amount at 2 (d) above, all divided by the amount at 1 (a) above, calculated by the Council, in accordance with Section 33 (1) of the Act, as the basic amount of its council tax for the year.

- (f) **£1,018,414** being the aggregate amount of all special items referred to in Section 34(1) of the Act. (See **Appendix B**)
- (g) **£110.00** being the amount of 2(e) above less the result given by dividing the amount at 2(f) above by the amount at 1(a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in those parts of its area to which no special item relates.
- (h) Part of the Council's area

See Appendix C

being the amounts given by adding to the amount at 2(g) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above, divided in each case by the amount at 1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate.

- (i) Part of the Council's area

See Appendix D

being the amounts given by multiplying the amounts at 2(h) by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

3. That it be noted that for the year 2004/2005 Devon County Council, Devon & Cornwall Policy Authority and Devon Fire Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the LGF

Act 1992 and Section 83 of the Local Government Act 2003, for each of the categories of dwellings as shown below:

Valuation Bands

Precepting authority	A £	B £	C £	D £	E £	F £	G £	H £
Devon County Council's tax requirements	600.24	700.28	800.32	900.36	1100.44	1300.52	1500.60	1800.72
Devon & Cornwall Police Authority's tax requirements	75.59	88.19	100.79	113.39	138.59	163.79	188.98	226.78
Devon Fire Authority's tax requirements	37.06	43.24	49.41	55.59	67.94	80.30	92.65	111.18

4. That, having calculated the aggregate in each case of the amounts at 2(i) and 3 above, the Council, in accordance with Section 30(2) of the LGF Act 1992, hereby sets the following amounts as the amounts of council tax for the year 2004/2005 for each of the categories of dwellings shown at **Appendix E**.

(Meeting commenced at 2.00pm and concluded at 3.05 pm).

Chairman